



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRILLION MUNICIPAL WATER UTILITY**Utility Address:** 130 CALUMET STREET
BRILLION, WI 54110**When was utility organized?** 1/1/1921**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DAWN WAGNER**Title:** CITY ADMINISTRATOR**Office Address:**130 CALUMET STREET
BRILLION, WI 54110**Telephone:** (920) 756 - 2250**Fax Number:** (920) 756 - 2351**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: PAUL G. DENIS CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 4380**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: PAUL G. DENIS CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/17/1999**Period covered by most recent audit:** CALENDAR, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAWN WAGNER**Title:** CITY ADMINISTRATOR**Office Address:**130 CALUMET STREET
BRILLION, WI 54110**Telephone:** (920) 756 - 2351**Fax Number:** (920) 756 - 2250**E-mail Address:**

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:WILBERT BEHNKE
LEONARD KOPIDLANSKY
ROBERT MATHIEBE, MAYOR
I. MOLLEN, JR
DAVE SCHWANN, VICE-CHAIRPERSON
GERALD SONNABOND
WALTER SONNABOND
JEFF WITTMAN, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)1377 MIDWAY ROAD
P.O. BOX 418
MENASHA, WI 54952-0418**Contact Person:** RANDY MUCH**Title:** MANAGER**Telephone:** (920) 751 - 4299**Fax Number:** (920) 751 - 4284**E-mail Address:**

Contract/Agreement beginning-ending dates: 12/1/1998 12/1/2003

Provide a brief description of the nature of Contract Operations being provided:

See attached footnote.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	375,229	376,379	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	187,188	310,278	2
Depreciation Expense (403)	63,407	60,015	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	53,564	53,636	5
Total Operating Expenses	304,159	423,929	
Net Operating Income	71,070	(47,550)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,070	(47,550)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,055	17,543	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	26,055	17,543	
Total Income	97,125	(30,007)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	97,125	(30,007)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,980	48,986	14
Amortization of Debt Discount and Expense (428)	2,732	1,308	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	67,712	50,294	
Net Income	29,413	(80,301)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	634,401	704,020	20
Balance Transferred from Income (433)	29,413	(80,301)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	90,470	(10,682)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	573,344	634,401	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on cash and investments	26,055	5
Total (Acct. 419):	26,055	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Increase in special funds held for debt service and plant retirement	90,470	12
Total (Acct. 436)--Debit:	90,470	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	375,229	0	0	0	375,229	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	375,229	0	0	0	375,229	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	21,970		21,970	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	21,970	0	21,970	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,858,366	2,261,450	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	808,674	773,140	2
Net Utility Plant	2,049,692	1,488,310	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	16,647	11,236	6
Special Funds (125)	453,222	1,238,881	7
Total Other Property and Investments	469,869	1,250,117	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,206	48,414	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	68,368	73,639	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	12,508	12,544	15
Prepayments (165)	6,626	6,302	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	136,708	140,899	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,132	41,864	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	39,132	41,864	
Total Assets and Other Debits	2,695,401	2,921,190	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	87,175	87,175	21
Appropriated Earned Surplus (215)	175,788	85,318	22
Unappropriated Earned Surplus (216)	573,344	634,401	23
Total Proprietary Capital	836,307	806,894	
LONG-TERM DEBT			
Bonds (221)	1,065,000	1,470,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	104,460	135,092	26
Total Long-Term Debt	1,169,460	1,605,092	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,064	20,746	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	53,000	53,000	31
Interest Accrued (237)	14,060	28,229	32
Other Current and Accrued Liabilities (238)	1,051	1,432	33
Total Current and Accrued Liabilities	111,175	103,407	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	578,459	405,797	41
Total Liabilities and Other Credits	2,695,401	2,921,190	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,804,799	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	53,567				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,858,366	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	808,674	0	0	0	10
Total Accumulated Provision	808,674	0	0	0	
Net Utility Plant	2,049,692	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	773,140				773,140	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,407				63,407	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,537				2,537	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	65,944	0	0	0	65,944	13
Debits during year						14
Book cost of plant retired	29,050				29,050	15
Cost of removal	1,360				1,360	16
Other debits (specify):						17
					0	18
Total debits	30,410	0	0	0	30,410	19
Balance End of Year	808,674	0	0	0	808,674	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,508	12,544	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,508	12,544	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1987 Mortgage Revenue Bonds	1,020	428	9,185	1
1997 Mortgage Revenue Bonds	1,712	428	29,947	2
Total			39,132	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	87,175	1
Changes during year (explain):		2
Balance end of year	87,175	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Mortgage Revenue Bonds	11/01/1997	11/01/2016	5.15%	1,065,000	1
Total Bonds (Account 221):				1,065,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1992 State Trust Fund Loan	08/26/1992	03/15/2002	5.75%	5,871	1
1991 State Trust Fund Loan	12/11/1997	03/15/2001	5.75%	98,589	2
Total for Account 224				104,460	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	53,000	1
Accruals:		
Charged water department expense	53,564	2
Charged electric department expense		3
Charged sewer department expense	1,194	4
Other (explain):		
NONE		5
Total Accruals and other credits	54,758	
Taxes paid during year:		
County, state and local taxes	53,000	6
Social Security taxes	1,314	7
PSC Remainder Assessment	444	8
Other (explain):		
NONE		9
Total payments and other debits	54,758	
Balance end of year	53,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1987 Mortgage Revenue Bonds	12,652	2,531	15,183	0	1
1997 Mortgage Revenue Bonds	9,428	56,075	56,198	9,305	2
Subtotal	22,080	58,606	71,381	9,305	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1991 State Trust Fund Note	5,824	6,021	7,357	4,488	4
1992 State Trust Fund Note	325	353	411	267	5
Subtotal	6,149	6,374	7,768	4,755	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	28,229	64,980	79,149	14,060	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	405,797	0	0	0	0	405,797	1
Add credits during year:							
For Services	32,030					32,030	2
For Mains	140,632					140,632	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	578,459	0	0	0	0	578,459	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	16,647	2
Total (Acct. 124):	16,647	
Special Funds (125):		
Depreciation Fund	92,018	3
State Trust Fund Loan Retirement Fund	42,024	4
Bond Construction Fund	215,980	5
1997 Mortgage Revenue Bond Reserve Fund	103,200	6
Total (Acct. 125):	453,222	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,368	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	68,368	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
January 1999 Midwest Contract Operations, Inc. Payment	6,396	16
WI Rural Water Association Dues	230	17
Total (Acct. 165):	6,626	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,520,274	0	0	0	2,520,274	1
Materials and Supplies	12,526	0	0	0	12,526	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	790,907	0	0	0	790,907	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	492,128	0	0	0	492,128	6
Other (specify):					0	7
Average Net Rate Base	1,249,765	0	0	0	1,249,765	
Net Operating Income	71,070	0	0	0	71,070	8
Net Operating Income as a percent of						
Average Net Rate Base	5.69%	N/A	N/A	N/A	5.69%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	87,175	1
Appropriated Earned Surplus	130,553	2
Unappropriated Earned Surplus	603,872	3
Other (Specify):		4
Total Average Proprietary Capital	821,600	
Net Income		
Net Income	29,413	5
Percent Return on Proprietary Capital	3.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Utility applied for a water rate increase in January 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

Amount includes only City utility personnel costs. MCO contract payments are included with water utility payroll costs in various accounts on page W-5.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The remaining unamortized discount of the 1987 revenue bonds is being amortized over the original term of the bonds.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 28, 1999

Ms. Dawn Wagner, City Administrator
Brillion Municipal Water Utility
130 Calumet Street
Brillion, WI 54110-

1998 Analytical Review DWCCA-710-PJL

Dear Ms. Wagner:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the footnotes for the Mains schedule on page W-15 explain that the city paid some of the costs of the new 6 inch and 8 inch mains. However, there are no dollars reported added to Account 200, Capital Paid in by Municipality on page F-13. Please explain and confirm that your 1999 annual report will be adjusted accordingly.

2. During our review of the Water Operating Revenues - Sales Of Water schedule on page W-2, we noted that the utility reported metered sales as unmetered. Please correct your copy of the annual report and report those numbers correctly in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 28 1999 rev letters L 1.doc

cc: Mr. Jeff Wittman, Chairperson

Response received 7/2/99

#1, mains were actually financed by the utility.

#2, utility copy corrected.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

MCO is responsible to provide management, supervision and certified personnel necessary to conduct the operation and maintenance of the City of Brillion's regulated water and nonregulated sewer utility. All policy decisions and billing functions are performed by City personnel.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	372,347	1
Total Sales of Water	372,347	
Other Operating Revenues		
Forfeited Discounts (470)	470	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,412	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,882	
Total Operating Revenues	375,229	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,776	8
Pumping Expenses (620-625)	33,974	9
Water Treatment Expenses (630-635)	73,131	10
Transmission and Distribution Expenses (640-655)	32,683	11
Customer Accounts Expenses (901-904)	19,742	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	18,882	14
Total Operation and Maintenance Expenses	187,188	
Other Operating Expenses		
Depreciation Expense (403)	63,407	15
Amortization Expense (404-407)		16
Taxes (408)	53,564	17
Total Other Operating Expenses	116,971	
Total Operating Expenses	304,159	
NET OPERATING INCOME	71,070	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	921	54,652	90,891	4
Commercial	96	13,613	20,136	5
Industrial	20	223,225	169,221	6
Total Metered Sales to General Customers (461)	1,037	291,490	280,248	
Private Fire Protection Service (462)	19		7,680	7
Public Fire Protection Service (463)	1		76,845	8
Other Sales to Public Authorities (464)	13	6,337	7,574	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,070	297,827	372,347	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	76,845	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	76,845	
Forfeited Discounts (470):		
Customer late payment charges	470	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	470	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,412	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,412	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,961	3
Maintenance of Water Source Plant (605)	3,815	4
Total Source of Supply Expenses	8,776	
PUMPING EXPENSES		
Operation Labor (620)	7,461	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	25,754	7
Operation Supplies and Expenses (623)	113	8
Maintenance of Pumping Plant (625)	646	9
Total Pumping Expenses	33,974	
WATER TREATMENT EXPENSES		
Operation Labor (630)	20,763	10
Chemicals (631)	47,914	11
Operation Supplies and Expenses (632)	799	12
Maintenance of Water Treatment Plant (635)	3,655	13
Total Water Treatment Expenses	73,131	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	17,037	17
Maintenance of Services (652)	4,980	18
Maintenance of Meters (653)	3,814	19
Maintenance of Hydrants (654)	5,056	20
Maintenance of Other Plant (655)	1,796	21
Total Transmission and Distribution Expenses	32,683	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,795	22
Accounting and Collecting Labor (902)	17,143	23
Supplies and Expenses (903)	804	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,742	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,827	27
Office Supplies and Expenses (921)	2,962	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,838	30
Property Insurance (924)	2,206	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)	410	34
Miscellaneous General Expenses (930)	249	35
Transportation Expenses (933)	390	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	18,882	
Total Operation and Maintenance Expenses	187,188	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		53,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,194	2
Net property tax equivalent		51,806	
Social Security		1,314	3
PSC Remainder Assessment		444	4
Other (specify): NONE			5
Total tax expense		53,564	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.275800				3
County tax rate	mills		7.596000				4
Local tax rate	mills		13.940500				5
School tax rate	mills		13.422400				6
Voc. school tax rate	mills		2.327000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.561700				10
Less: state credit	mills		2.960800				11
Net tax rate	mills		34.600900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.940500				14
Combined School Tax Rate	mills		15.749400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		29.689900				17
Total Tax Rate	mills		37.561700				18
Ratio of Local and School Tax to Total	dec.		0.790430				19
Total tax net of state credit	mills		34.600900				20
Net Local and School Tax Rate	mills		27.349594				21
Utility Plant, Jan. 1	\$	2,235,750	2,235,750				22
Materials & Supplies	\$	12,544	12,544				23
Subtotal	\$	2,248,294	2,248,294				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,248,294	2,248,294				26
Assessment Ratio	dec.		1.005600				27
Assessed Value	\$	2,260,884	2,260,884				28
Net Local & School Rate	mills		27.349594				29
Tax Equiv. Computed for Current Year	\$	61,834	61,834				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	53,000					32
Tax equiv. for current year (see note 6)	\$	53,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	22,688		4
Structures and Improvements (311)	130,761		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	153,099		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	29,554		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	336,102	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,080	17,200	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	423,315	17,200	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	235,621		23
Total Water Treatment Plant	291,668	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			22,688	4
Structures and Improvements (311)			130,761	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			153,099	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			29,554	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	336,102	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			112,280	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	0	0	440,515	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)			235,621	23
Total Water Treatment Plant	0	0	291,668	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	181,056		26
Transmission and Distribution Mains (343)	635,564	506,553	27
Fire Mains (344)	0		28
Services (345)	92,025	32,030	29
Meters (346)	101,293	1,213	30
Hydrants (348)	64,345	41,103	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,074,283	580,899	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,395		35
Computer Equipment (391.1)	28,747		36
Transportation Equipment (392)	19,989		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,182		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	110,382	0	
Total utility plant in service directly assignable	2,235,750	598,099	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,235,750	598,099	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			181,056	26
Transmission and Distribution Mains (343)	25,800		1,116,317	27
Fire Mains (344)			0	28
Services (345)			124,055	29
Meters (346)	2,050		100,456	30
Hydrants (348)	1,200		104,248	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	29,050	0	1,626,132	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,488	34
Office Furniture and Equipment (391)			5,395	35
Computer Equipment (391.1)			28,747	36
Transportation Equipment (392)			19,989	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,182	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			1,500	41
Communication Equipment (397)			46,081	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	110,382	
Total utility plant in service directly assignable	29,050	0	2,804,799	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	29,050	0	2,804,799	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,384	25,384	1
February			24,052	24,052	2
March			26,778	26,778	3
April			26,174	26,174	4
May			29,516	29,516	5
June			28,708	28,708	6
July			28,992	28,992	7
August			31,300	31,300	8
September			28,818	28,818	9
October			28,271	28,271	10
November			24,215	24,215	11
December			24,736	24,736	12
Total for year	0	0	326,944	326,944	
Less: Measured or estimated water used in main flushing and water treatment during year				7,553	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				319,391	16
Less: Water sold				297,827	17
Losses and unaccounted for				21,564	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,506	21
Date of maximum: 5/18/1998					22
Cause of maximum:					23
Seasonal Use					
Minimum gallons pumped by all methods in any one day during reporting year				367	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				633,533	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	Well #1	805	12	385,920	Yes	1
MAIN STREET	Well #2	178	24	976,320	Yes	2
WATER STREET	Well #3	185	24	1,016,640	Yes	3
RYAN STREET	Well #4	685	18	325,440	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	601	601	636	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9
Year Installed	1987	1987	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	LAYNE MEMPHIS	LAYNE MEMPHIS	18
Year Installed	1968	1989	1989	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	268	678	706	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22
Year Installed	1992	1989	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	25	40	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #4			1
Location	RYAN STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1991			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	226			8
Pump Motor or Standby Engine Mfr	PLEUGER			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1966	1966	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	130	130	10
			11
Total capacity in gallons	150,000	200,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,642	0	0	0	3,642
P	D	4.000	0	44			44
M	D	6.000	46,688	0	3,047	0	43,641
P	D	6.000	457	190	0	0	647
M	D	8.000	15,688	0	1,235	0	14,453
P	D	8.000	2,635	9,849	0	0	12,484
M	D	10.000	16,605	0	0	0	16,605
P	D	10.000	575	2,422	0	0	2,997
P	D	16.000	0	2,416			2,416
Total Within Municipality			86,290	14,921	4,282	0	96,929
Total Utility			86,290	14,921	4,282	0	96,929

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	949	0	0	0	949	1	1
M	1.000	52	79	0	0	131	88	2
M	1.500	17	0	0	0	17		3
M	2.000	10	0	0	0	10		4
M	3.000	7	0	0	0	7		5
M	4.000	1	0	0	0	1		6
M	6.000	5	0	0	0	5		7
M	8.000	1	0	0	0	1		8
Total Utility		1,042	79	0	0	1,121	89	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	461	0	11	0	450	7	1
0.750	677	0	28	0	649	24	2
1.000	25	0	2	0	23	2	3
1.500	27	0	1	0	26	6	4
2.000	19	2	4	0	17	6	5
3.000	9	2	3	1	9	6	6
6.000	4	0	1	0	3	0	7
Total:	1,222	4	50	1	1,177	51	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	384	24	1	0	0	41	450	1
0.750	552	41	4	1	3	48	649	2
1.000	0	14	2	2	1	4	23	3
1.500	0	14	1	2	1	8	26	4
2.000	0	7	5	3	0	2	17	5
3.000	0	1	4	1	0	3	9	6
6.000	0	0	1	0	0	2	3	7
Total:	936	101	18	9	5	108	1,177	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0		0	1
Within Municipality	148	23	5		166	2
Total Fire Hydrants	148	23	5	0	166	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year.

Number of hydrants operated during year:	165
Number of distribution system valves end of year:	356
Number of distribution valves operated during year:	117

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

changed unmetered sales to metered sales 6/2/99 ele

Water Operation & Maintenance Expenses (Page W-05)

A/C 625 - Down because in 1997 the Utility repaired and repainted the interior of the well number 3 pumphouse.

A/C 650 - Down because the Utility repainted the Westside elevated tank (total cost of \$95,378) during 1997.

A/C 651 - Down because less time was spent by MCO during 1998 to repair main breaks.

Property Tax Equivalent (Water) (Page W-07)

The City of Brillion has authorized the property tax equivalent to be frozen at \$53,000.

Water Utility Plant in Service (Page W-08)

A/C 325- The pump components of well number 1 were rebulit during 1998. The repairs which consisted of replacing the entire bowl assembly and other components are expected to significantly extend the estimated life of the pumping equipment.

Reservoirs, Standpipes & Water Treatment (Page W-14)

The following treatment equipment is located at well #4.

Disinfection, type of equipment: Gas

Point of application: Wellhouse

Filters, type: None

Is a corrosion control chemical used: Yes

Is water fluoridated: Yes

Rated capacity of plant: .3 m.g.d.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

The 4" main additions were financed by the benefiting business.

140' of the 6" main additions were financed mainly by developers with the Utility assuming a small share of the costs.

The remaining 50' of 6" main additions were financed with 1997 revenue bond proceeds.

6778' of the 8" main additions were financed mainly by developers with the City assuming a small share of the costs.

26' of the 8" main additions were financed by the benefiting business.

The remaining 3045' of 8" main additions were financed by 1997 revenue bond proceeds.

450' of the 10" main additions were financed by the benefiting business.

The remaining 1972' of 10" main additions were financed by 1997 revenue bond proceeds.

The 2416' of 16" main additions were financed by 1997 revenue bond proceeds.

Water Services (Page W-16)

All service additions were financed entirely by developers.

Meters (Page W-17)

The adjustment of 3" meters was necessary due to a physical inventory taken.

Hydrants and Distribution System Valves (Page W-18)

All hydrant additions were financed by 1997 revenue bond proceeds.
